

# EXHIBIT 3

**United States**



**of America**

**Department of the Treasury  
Internal Revenue Service**

Date: February 15, 2019

**CERTIFICATE OF OFFICIAL RECORD**

I certify that the annexed is a true copy of the Form 1040, U. S. Individual Income Tax Return for James D Pieron Jr, SSN: [REDACTED] 2111, for tax period 2009, consisting of eleven (11) pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in blue ink that reads "Paul Crowley".

Paul Crowley Supervisory Investigative Analyst  
Internal Revenue Service-Criminal Investigation  
Southern Area Scheme Development Center  
Delegation Order 11-5



Catalog Number 19002E

LAC 02/15/19

**GOVERNMENT  
EXHIBIT**

42

Form **2866** (Rev. 09-1997)  
026930



2022101514300-1

Form **1040** Department of the Treasury - Internal Revenue Service **U.S. Individual Income Tax Return 2009** (99) IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2009, or other tax year beginning 2009, ending 20 OMB No. 1545-0074

**Label** (See instructions) Use the IRS label. Otherwise, please print or type.

**James D** **Pieron, Jr.**

**2111**

**Mt. Pleasant, MI 48858**

**Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see instructions)** ☐ You ☐ Spouse

**Filing Status**

1 ☒ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here.

4 ☐ Head of household (with qualifying person). (See instructions) If the qualifying person is a child but not your dependent, enter this child's name here.

5 ☐ Qualifying widow(er) with dependent child (See instructions)

**Exemptions**

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☐ Spouse.

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) X if qualifying child for child tax credit

If more than four dependents, see instructions and check here ☐

Boxes checked on 6a and 6b **1**

No. of children on 6c who:

- lived with you **0**
- did not live with you due to divorce or separation (see instructions) **0**

Dependents on 6c not entered above **0**

Add numbers on lines above **1**

d Total number of exemptions claimed **1**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2. **54,002.**

8a Taxable interest. Attach Schedule B if required.

b Tax-exempt interest. Do not include on line 8a. **8b**

9a Ordinary dividends. Attach Schedule B if required.

b Qualified dividends (see instructions). **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions).

11 Alimony received.

12 Business income or (loss). Attach Schedule C or C-EZ.

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ **844,731.**

14 Other gains or (losses). Attach Form 4797.

15a IRA distributions. **15a** **15b** Taxable amount (see instructions).

16a Pensions and annuities. **16a** **16b** Taxable amount (see instructions).

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.

18 Farm income or (loss). Attach Schedule F.

19 Unemployment compensation in excess of \$2,400 per recipient (see instructions).

20a Social security benefits. **20a** **20b** Taxable amount (see instructions).

21 Other income. List type and amount (see instructions) **See Attached** **21** **-54,002.**

22 Add the amounts in the far right column for lines 7 through 21. This is your total income **22** **844,731.**

**Adjusted Gross Income**

23 Educator expenses (see instructions). **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. **24**

25 Health savings account deduction. Attach Form 8889. **25**

26 Moving expenses. Attach Form 3903. **26**

27 One-half of self-employment tax. Attach Schedule SE. **27**

28 Self-employed SEP, SIMPLE, and qualified plans. **28**

29 Self-employed health insurance deduction (see instructions). **29**

30 Penalty on early withdrawal of savings. **30**

31a Alimony paid b Recipient's SSN **31a**

32 IRA deduction (see instructions). **32**

33 Student loan interest deduction (see instructions). **33**

34 Tuition and fees deduction. Attach Form 8917. **34**

35 Domestic production activities deduction. Attach Form 8903. **35**

36 Add lines 23 through 31a and 32 through 35. **36** **0.**

37 Subtract line 36 from line 22. This is your adjusted gross income **37** **844,731.**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Form **1040** (2009)

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JAN 16 2011

IRS AUSTIN, TX



Form 1040 (2009) **James D Pieron, Jr.**

2111 Page 2


<b>Tax and Credits</b>	38	Amount from line 37 (adjusted gross income) . . . . .	38	<b>844,731.</b>
	39a	Check <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked <b>0</b>		
<b>Standard Deduction for -</b>	b	If your spouse itemizes on a separate return or you were a dual-status alien, see instr. and check here <input type="checkbox"/> 39b		
• People who check any box on line 39a or 39b, or 40b or who can be claimed as a dependent. See instr.	40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin) . . . . .	40a	<b>5,700.</b>
• All others: Single or Married filing separately, \$5,700 Married filing jointly or Qualifying widow(er), \$11,400 Head of household, \$8,350	b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see instr.) <input type="checkbox"/> 40b		
	41	Subtract line 40a from line 38. . . . .	41	<b>839,031.</b>
	42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see instructions . . . . .	42	<b>2,433.</b>
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . .	43	<b>836,598.</b>
	44	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 . . . . .	44	<b>125,490.</b>
	45	Alternative minimum tax (see instructions). Attach Form 6251 . . . . .	45	
	46	Add lines 44 and 45 . . . . .	46	<b>125,490.</b>
	47	Foreign tax credit. Attach Form 1116 if required . . . . .	47	
	48	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	48	
	49	Education credits from Form 8863, line 29. . . . .	49	
	50	Retirement savings contributions credit. Attach Form 8880 . . . . .	50	
	51	Child tax credit (see instructions). . . . .	51	
	52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695 . . . . .	52	
	53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> . . . . .	53	
	54	Add lines 47 through 53. These are your total credits . . . . .	54	<b>0.</b>
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . .	55	<b>125,490.</b>
<b>Other Taxes</b>	56	Self-employment tax. Attach Schedule SE . . . . .	56	
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 . . . . .	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . .	58	
	59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H . . . . .	59	
	60	Add lines 55 through 59. This is your total tax . . . . .	60	<b>125,490.</b>
<b>Payments</b>	61	Federal income tax withheld from Forms W-2 and 1099 . . . . .	61	
	62	2009 estimated tax payments and amount applied from 2008 return . . . . .	62	
	63	Making work pay and government retiree credits. Attach Schedule M. . . . .	63	
	64a	Earned income credit (EIC). . . . .	64a	
	b	Nontaxable combat pay election . . . . . 64b		
	65	Additional child tax credit. Attach Form 8812. . . . .	65	
	66	Refundable education credit from Form 8863, line 16 . . . . .	66	
	67	First-time homebuyer credit. Attach Form 5405 . . . . .	67	
	68	Amount paid with request for extension to file (see instructions). . . . .	68	
	69	Excess social security and tier 1 RRTA tax withheld (see instr.). . . . .	69	
	70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885 . . . . .	70	
	71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments . . . . .	71	<b>0.</b>
<b>Refund</b>	72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid. . . . .	72	<b>0.</b>
Direct deposit? See instructions and fill in 73b, 73c, and 73d. or Form 8888.	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 73a	73a	<b>0.</b>
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
	74	Amount of line 72 you want applied to your 2010 estimated tax <input type="text"/>	74	
<b>Amount You Owe</b>	75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see instructions <input type="text"/>	75	<b>125,490.</b>
	76	Estimated tax penalty (see instructions) . . . . .	76	

**Third Party Designee**Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete the following. ☐ No


Designee's name <b>Carol Nathan</b>	Phone no. <b>312-529-5000</b>	Personal identification number (PIN) <input type="text"/>
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**Sign Here**

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	Your signature 	Date <input type="text"/>	Your occupation <b>Sales Manager</b>	Daytime phone number <input type="text"/>
	Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>	

**Paid Preparer's Use Only**

Preparer's signature 	Date <b>1-7-11</b>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <b>1458</b>
Firm's name (or yours if self-employed), address, and ZIP code <b>American Tax Solutions 200 West Adams St Ste 2610 Chicago IL 60606</b>	EIN <b>30-0038144</b>	Phone no. <b>312-529-5000</b>	



**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

**2009**Attachment  
Sequence No. **12**

Name(s) shown on return

**James D Pieron, Jr.**

Your social security number

**2111****Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>1</b>					
<b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2		<b>2</b>			
<b>3</b> Total short-term sales price amounts. Add lines 1 and 2 in column (d)		<b>3</b>			
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the Instructions				<b>6</b>	( 295,024. )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				<b>7</b>	-295,024.

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>8</b> <b>Saxobank</b>	<b>11/23/2007</b>	<b>12/31/2009</b>	<b>33,919.</b>	<b>67,838.</b>	<b>-33,919.</b>
<b>JDFX</b>	<b>01/14/2004</b>	<b>10/13/2009</b>	<b>4,450,460.</b>	<b>3,276,786.</b>	<b>1,173,674.</b>
<b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9		<b>9</b>			
<b>10</b> Total long-term sales price amounts. Add lines 8 and 9 in column (d)		<b>10</b>	<b>4,484,379.</b>		
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				<b>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>12</b>	
<b>13</b> Capital gain distributions. See instructions				<b>13</b>	
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the Instructions				<b>14</b>	( )
<b>15</b> Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2				<b>15</b>	<b>1,139,755.</b>

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR Instructions.

Schedule D (Form 1040) 2009

UYA

12/30/2010 05:21:17PM

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Schedule D (Form 1040) 2009 **James D Pieron, Jr.****2111** Page **2****Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	<b>844,731.</b>
If line 16 is: • A <b>gain</b> , enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A <b>loss</b> , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • <b>Zero</b> skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
<b>17</b> Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> located in the instructions . . . . .	<b>18</b>	<b>0.</b>
<b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> located in the instructions . . . . .	<b>19</b>	<b>0.</b>
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank? <input checked="" type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> located in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below. <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Schedule D Tax Worksheet</b> located in the instructions. <b>Do Not</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040 NR, line 14, the <b>smaller of</b> : • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } . . . . .	<b>21</b> ( )	
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> located in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

UYA

Schedule D (Form 1040) 2009



Form **1116**Department of the Treasury  
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ See separate instructions.

OMB No. 1545-0121

**2009**Attachment  
Sequence No. **19**

Name

**James D Pieron, Jr.**

Identifying number as shown on page 1 of your tax return

**2111**

Use a separate Form 1116 for each category of income listed below. See Categories of Income in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a ☐ Passive category incomec ☐ Section 901(j) incomee ☐ Lump-sum distributionsb ☒ General category incomed ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
<b>g</b> Enter the name of the foreign country or U.S. possession . . . . . ▶					
<b>1a</b> Gross income from sources within country shown above and of the type checked above (see the instructions):					
<b>C</b>					
<b>B</b>					
<b>A</b>		<b>54,002.</b>			<b>1a 54,002.</b>
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>					
<b>Deductions and losses (Caution: See the instructions):</b>					
<b>2</b> Expenses definitely related to the income on line 1a (attach statement) . . . . .					
<b>3</b> Pro rata share of other deductions not definitely related:					
<b>a</b> Certain itemized deductions or standard deduction (see instructions) . . . . .		<b>5,700.</b>			
<b>b</b> Other deductions (attach statement) . . . . .		<b>5,700.</b>			
<b>c</b> Add lines 3a and 3b . . . . .		<b>5,700.</b>			
<b>d</b> Gross foreign source income (see instructions) . . . . .		<b>54,002.</b>			
<b>e</b> Gross income from all sources (see instructions) . . . . .		<b>54,002.</b>			
<b>f</b> Divide line 3d by line 3e (see instructions). . . . .		<b>1.0000</b>			
<b>g</b> Multiply line 3c by line 3f . . . . .		<b>5,700.</b>			
<b>4</b> Pro rata share of interest expense (see instructions):					
<b>a</b> Home mortgage interest (use worksheet in the instructions). . . . .					
<b>b</b> Other interest expense . . . . .					
<b>5</b> Losses from foreign sources . . . . .					
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .		<b>5,700.</b>			<b>6 5,700.</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 . . . . . ▶					<b>7 48,302.</b>

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one)	Foreign taxes paid or accrued								(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	
<b>A</b>	<b>12/31/2009</b>				<b>5415</b>				<b>5,222</b>	<b>5,222.</b>
<b>B</b>										
<b>C</b>										
<b>8</b> Add lines A through C, column (s). Enter the total here and on line 9, page 2 . . . . . ▶										<b>8 5,222.</b>

For Paperwork Reduction Act Notice, see the instructions.  
UYAForm **1116** (2009)



Form **6251****Alternative Minimum Tax-Individuals**

OMB No. 1545-0074

**2009**Attachment  
Sequence No. **32**Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

**James D Pieron, Jr.**

Your social security number

**2111****Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	<b>844,731.</b>
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions.	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is over \$166,800 (over \$83,400 if married filing separately), enter the amount from line 11 of the <b>Itemized Deductions Worksheet</b> in the instructions for Schedule A (Form 1040)	6	( )
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule	7	( )
8	Tax refund from Form 1040, line 10 or line 21	8	( )
9	Investment interest expense (difference between regular tax and AMT)	9	
10	Depletion (difference between regular tax and AMT)	10	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	
12	Alternative tax net operating loss deduction	12	( )
13	Interest from specified private activity bonds exempt from the regular tax	13	
14	Qualified small business stock (7% of gain excluded under section 1202)	14	
15	Exercise of incentive stock options (excess of AMT income over regular tax income)	15	
16	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	16	
17	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	17	
18	Disposition of property (difference between AMT and regular tax gain or loss)	18	
19	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	19	
20	Passive activities (difference between AMT and regular tax income or loss)	20	
21	Loss limitations (difference between AMT and regular tax income or loss)	21	
22	Circulation costs (difference between regular tax and AMT)	22	
23	Long-term contracts (difference between AMT and regular tax income)	23	
24	Mining costs (difference between regular tax and AMT)	24	
25	Research and experimental costs (difference between regular tax and AMT)	25	
26	Income from certain installment sales before January 1, 1987	26	( )
27	Intangible drilling costs preference	27	
28	Other adjustments, including income-based related adjustments	28	
29	Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is more than \$216,900 see the instructions.)	29	<b>844,731.</b>

**Part II Alternative Minimum Tax (AMT)**

30	Exemption. (If you were under age 24 at the end of 2009, see the instructions.) IF your filing status is . . . AND line 29 is not over. . . THEN enter on line 30. . . Single or head of household . . . \$112,500 . . . \$46,700 Married filing jointly or qualifying widow(er) . . . 150,000 . . . 70,950 Married filing separately . . . 75,000 . . . 35,475 If line 29 is over the amount shown above for your filing status, see the instructions.	30	
31	Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II	31	<b>844,731.</b>
32	<ul style="list-style-type: none"> <li>• If you are filing Form 2555 or 2555-EZ see instructions for the amount to enter.</li> <li>• If you reported capital gain distributions directly on Form 1040, Line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here.</li> <li>• All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul>	32	<b>127,604.</b>
33	Alternative minimum tax foreign tax credit (see the instructions)	33	<b>5,222.</b>
34	Tentative minimum tax. Subtract line 33 from line 32	34	<b>122,382.</b>
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	35	<b>125,490.</b>
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	<b>0.</b>

For Paperwork Reduction Act Notice, see instructions.  
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Form **6251** (2009)  
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Form 6251 (2009)

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**Part III Tax Computation Using Maximum Capital Gains Rates**

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions . . . . .	37	898,733.
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter. . . . .	38	836,598.
39	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter . . . . .	39	0.
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter. . . . .	40	836,598.
41	Enter the smaller of line 37 or line 40 . . . . .	41	836,598.
42	Subtract line 41 from line 37 . . . . .	42	62,135.
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .	43	16,155.
44	Enter: <ul style="list-style-type: none"> <li>• \$67,900 if married filing jointly or qualifying widow(er),</li> <li>• \$33,950 if single or married filing separately, or</li> <li>• \$45,500 if head of household.</li> </ul>	44	33,950.
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- . . . . .	45	54,002.
46	Subtract line 45 from line 44. If zero or less, enter -0- . . . . .	46	0.
47	Enter the smaller of line 37 or line 38 . . . . .	47	836,598.
48	Enter the smaller of line 46 or line 47 . . . . .	48	0.
49	Subtract line 48 from line 47 . . . . .	49	836,598.
50	Multiply line 49 by 15% (.15) . . . . .	50	125,490.
If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.			
51	Subtract line 47 from line 41 . . . . .	51	0.
52	Multiply line 51 by 25% (.25) . . . . .	52	0.
53	Add lines 43, 50, and 52 . . . . .	53	141,645.
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .	54	248,145.
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet in the instructions . . . . .	55	141,645.

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Form 6251 (2009)



Form **2555**Department of the Treasury  
Internal Revenue Service**Foreign Earned Income**

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

**2009**Attachment  
Sequence No. **34****For Use by U.S. Citizens and Resident Aliens Only**

Name shown on Form 1040

**James D Pieron, Jr.**

Your social security number

**2111****Part I General Information****1** Your foreign address (including country)**Zurich, 8006 Switzerland****2** Your occupation**CEO JDFX Technolo****3** Employer's name ▶ **JDFX Technologies****4a** Employer's U.S. address ▶**b** Employer's foreign address ▶ **Usteristrasse 9 Zurich, 8001 Switzerland****5** Employer is (check ▶ any that apply):**a** ☒ A foreign entity**b** ☐ A U.S. company**c** ☐ Self**d** ☐ A foreign affiliate of a U.S. company**e** ☐ Other (specify) ▶**6a** If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ **2008****b** If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ▶ ☐ and go to line 7.**c** Have you ever revoked either of the exclusions? ☐ Yes ☒ No**d** If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶**7** Of what country are you a citizen/national? ▶ **United States****8a** Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions ☐ Yes ☒ No**b** If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶**9** List your tax home(s) during your tax year and date(s) established. ▶ **Zurich, Switzerland****01/01/2002****Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.****Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)****10** Date bona fide residence began ▶ **01/01/2009** **09/01**, and ended ▶ **12/31/2009** **09/12****11** Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☒ Rented house or apartment **c** ☐ Rented room **d** ☐ Quarters furnished by employer**12a** Did any of your family live with you abroad during any part of the tax year? ☐ Yes ☒ No**b** If "Yes," who and for what period? ▶**13a** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions. ☐ Yes ☒ No**b** Are you required to pay income tax to the country where you claim bona fide residence? See instructions ☒ Yes ☐ No**If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.****14** If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) No. of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

**15a** List any contractual terms or other conditions relating to the length of your employment abroad. ▶**b** Enter the type of visa under which you entered the foreign country. ▶ **B Permit****c** Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ Yes ☒ No**d** Did you maintain a home in the United States while living abroad? ☐ Yes ☒ No**e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶For Paperwork Reduction Act Notice, see separate instructions.  
UYAForm **2555** (2009)



Form 2555 (2009)

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**Part III Taxpayers Qualifying Under Physical Presence Test** (see the instructions)

- 16** The physical presence test is based on the 12-month period from ► through ►
- 17** Enter your principal country of employment during your tax year. ►
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns (a)-(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." Do not include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) No. of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2008 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. Do not include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2009, no matter when you performed the service.

2009 Foreign Earned Income		Amount (in U.S. dollars)
<b>19</b> Total wages, salaries, bonuses, commissions, etc. . . . .	<b>19</b>	<b>54,002.</b>
<b>20</b> Allowable share of income for personal services performed (see instructions):		
<b>a</b> In a business (including farming) or profession . . . . .	<b>20a</b>	
<b>b</b> In a partnership. List partnership's name and address and type of income. ►	<b>20b</b>	
<b>21</b> Noncash income (market value of property or facilities furnished by employer-attach statement showing how it was determined):		
<b>a</b> Home (lodging) . . . . .	<b>21a</b>	
<b>b</b> Meals . . . . .	<b>21b</b>	
<b>c</b> Car . . . . .	<b>21c</b>	
<b>d</b> Other property or facilities. List type and amount. ►	<b>21d</b>	
<b>22</b> Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
<b>a</b> Cost of living and overseas differential . . . . .	<b>22a</b>	
<b>b</b> Family . . . . .	<b>22b</b>	
<b>c</b> Education . . . . .	<b>22c</b>	
<b>d</b> Home leave . . . . .	<b>22d</b>	
<b>e</b> Quarters . . . . .	<b>22e</b>	
<b>f</b> For any other purpose. List type and amount. ►	<b>22f</b>	
<b>g</b> Add lines 22a through 22f . . . . .	<b>22g</b>	<b>0.</b>
<b>23</b> Other foreign earned income. List type and amount. ►	<b>23</b>	
<b>24</b> Add lines 19 through 21d, line 22g, and line 23 . . . . .	<b>24</b>	<b>54,002.</b>
<b>25</b> Total amount of meals and lodging included on line 24 that is excludable (see instructions) . . . .	<b>25</b>	
<b>26</b> Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2009 foreign earned income . . . . .	<b>26</b>	<b>54,002.</b>

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**Part V All Taxpayers**

- 27 Enter the amount from line 26. . . . . 27 54,002.
- Are you claiming the housing exclusion or housing deduction?
- ☐ Yes. Complete Part VI.
- ☒ No. Go to Part VII.

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

- 28 Qualified housing expenses for the tax year (see instructions) . . . . . 28
- 29a Enter location where housing expenses incurred (see instructions) ▶
- b Enter limit on housing expenses (see instructions). . . . . 29b
- 30 Enter the smaller of line 28 or line 29b. . . . . 30
- 31 Number of days in your qualifying period that fall within your 2009 tax year (see instructions) . . . . . 31 0 days
- 32 Multiply \$40.07 by the number of days on line 31. If 365 is entered on line 31, enter \$14,624.00 here . . . . . 32
- 33 Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX. . . . . 33 0.
- 34 Enter employer-provided amounts (see instructions) . . . . . 34
- 35 Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000" . . . . . 35 X
- 36 Housing exclusion. Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII . . . . . ▶ 36 0.
- Note:** The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

- 37 Maximum foreign earned income exclusion. . . . . 37 \$91,400
- 38 • If you completed Part VI, enter the number from line 31.  
• All others, enter the number of days in your qualifying period that fall within your 2009 tax year (see the instructions for line 31). } 38 365 days
- 39 • If line 38 and the number of days in your 2009 tax year (usually 365) are the same, enter "1.000."  
• Otherwise, divide line 38 by the number of days in your 2009 tax year and enter the result as a decimal (rounded to at least three places). } 39 X 1.000
- 40 Multiply line 37 by line 39 . . . . . 40 91,400.
- 41 Subtract line 36 from line 27. . . . . 41 54,002.
- 42 Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII ▶ 42 54,002.

**Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both**

- 43 Add lines 36 and 42 . . . . . 43 54,002.
- 44 Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation . . . . . 44 0.
- 45 Subtract line 44 from line 43. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . . 45 54,002.

**Part IX Taxpayers Claiming the Housing Deduction - Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.**

- 46 Subtract line 36 from line 33. . . . . 46 0.
- 47 Subtract line 43 from line 27. . . . . 47 0.
- 48 Enter the smaller of line 46 or line 47 . . . . . 48 0.
- Note:** If line 47 is more than line 48 and you could not deduct all of your 2008 housing deduction because of the 2008 limit, use the worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.
- 49 Housing deduction carryover from 2008 (from worksheet in the instructions) . . . . . 49 0.
- 50 Housing deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line . . . . . ▶ 50 0.

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Name(s) shown on Form 1040

James D Pieron, Jr.

Your social security number

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**Other Income - Supporting Details for Form 1040, Line 21**

Enter sources of other income below:	James	Not Applicable
1. _____	0.	0.
2. _____	0.	0.
3. Gambling Winnings reported on Form W-2G .....	0.	0.
Other winnings where a Form W-2G not received .....	0.	0.
4. Jury Pay .....	0.	0.
5. Net Operating Loss carry forward from 2008 .....	0.	0.
6. Foreign earned income exclusion from Form 2555. ....	-54,002.	0.
7. Other Income from Schedule K-1 .....	0.	0.
8. Income from personal property rental .....	0.	0.
9. Child's income amount from Form 8814, line 12 .....	0.	0.
10. MSA Distributions, Form 8853 .....	0.	0.
11. Medicare Advantage MSA Distributions, Form 8853 ....	0.	0.
12. Long-term Care Distribution, Form 8853 .....	0.	0.
13. Form 1099-MISC, Boxes 3 and 8 .....	0.	0.
14. Alaska Permanent Fund dividends .....	0.	0.
15. Coverdell ESA or Qualified Tuition Program .....	0.	0.
16. Cancellation of a nonbusiness debt, Form 1099-C .....	0.	0.
17. Cancellation of a business debt, Partnership Sch K-1 ..	0.	0.
18. HSA Distributions, Form 8889 .....	0.	0.
19. Alternative trade adjustment assistance payments .....	0.	0.
20. Recapture of prior year tuition and fees deduction .....	0.	0.
21. Recapture of charitable contribution deduction of a fractional interest in tangible personal property .....	0.	0.
22. Recapture of charitable contribution deduction if no exempt use .....	0.	0.
23. From 8891: _____	0.	0.
24. Income from Foreign Corporation, Form 5471 .....	0.	0.
25. Hobby income .....	0.	0.
26. Income or loss from Section 1291, Form 8621 .....	0.	0.
Total Other Income .....	-54,002.	0.